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## REMARKS

As an initial matter, Applicant is confirming the election of invention 1, claims 1-12. Furthermore, Applicant wishes to thank the Examiner for indicating that reference A9 should be D412,673 as indicated on page 1 of the present application.

A replacement drawing sheet, including Figures 3 and 4, is being submitted herewith. Figure 4 has been amended to include reference numeral 214, which was inadvertently omitted. Applicant has not submitted a replacement drawing sheet with Figures 1 and 2 as suggested by the Office Action, as those figures are not prior art and therefore cannot be designated as such. As clearly indicated in the specification, Figures 1 and 2 are, in fact, embodiments of the present invention. Therefore, a replacement drawing sheet is not required for Figures 1 and 2.

The specification has also been amended. The paragraph on page 8, lines 3,14 have been amended to correct typographical errors. The Brief Description of the Drawings has not been amended as suggested by the Office Action as the figures are not prior art.

Claims 1 through 8 stand rejected as being unpatentable under 35 U.S.C. § 103 over Koenig, Jr. et al. ("Koenig") in view of Hawley's Condensed Chemical Dictionary ("Hawley's") and Hoffman, Sr. ("Hoffman"). It is further noted that the Office Action has neglected to discuss claims 11 and 12. As indicated in the restriction requirement, claims 11 and 12 are part of invention 1. Applicant has elected invention 1 and therefore, claims 11 and 12 are pending. Further consideration of these claims is respectfully requested.

Generally, all pending claims, 1 through 12 recite a drywall-trimming accessory made from a cellular polymer and having at least a part of one expansive surface characterized by open cells of the cellular polymer. The Office Action alleges that Koenig discloses a trimming accessory made from a cellular polymer.

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However, referring to the portion of Koenig cited by the Office Action, it is clear that, in fact, Koenig discloses just a polymeric material, such as polyvinyl chloride, and not a cellular polymeric material, as recited in the present claims.

The Office Action notes that polyvinyl chloride can be manufactured as a flexible foam that would be considered a cellular plastic. Applicant does not dispute the fact that <u>cellular</u> polyvinyl chloride can be manufactured as a plastic foam, but, instead, Applicant disputes that <u>cellular</u> polyvinyl chloride is disclosed or suggested in Koenig. There is no suggestion in Koenig for those skilled in the art to consider a cellular polymer as recited in the present claims. For this reason alone, the rejection of claims 1 through 10 is improper and should be withdrawn.

Regardless, Koenig also fails to disclose additional structure found in claims 1 through 10, as well as claims 11 and 12. Specifically, the claims recite that at least a part of one of the expansive surfaces is characterized by open cells of the cellular polymer. Obviously, as Koenig fails to disclose a cellular polymer, Koenig also fails to disclose open cells of the cellular polymer.

To overcome this deficiency, the Office Action attempts to combine Koenig with Hoffman. The Office Action cites Hoffman stating that "the strip is perforated and knurled to increase the surface area and to facilitate the ability of construction adhesives and drywall compound to adhere to the surface of the strip." This statement does not overcome the deficiency of both Koenig and Hoffman to disclose open cells of a cellular polymer, as recited in the present claims.

As plainly seen in Figure 5 of Hoffman, the surface has depressions 16 and complementary knurls 18, as well as perforations 14. While the structure of Hoffman may be knurled and perforated to increase surface area, the structure simply fails to disclose open cells of a cellular polymer. Regardless of the effect of the structure of Hoffman, the reference simply fails to disclose or suggest the recited structure of the present claims. Therefore, for this additional reason, the rejection of claims 1 through 10 is improper and should be withdrawn.

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Applicant respectfully requests reconsideration and withdrawal of the rejection of claims 1 through 10, consideration of claims 11 and 12 and allowance of the case.

Respectfully submitted,

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